An Optimal Auditing Model for Identifying Tax Fraud and Tax Evasion in the Iranian National Tax Administration

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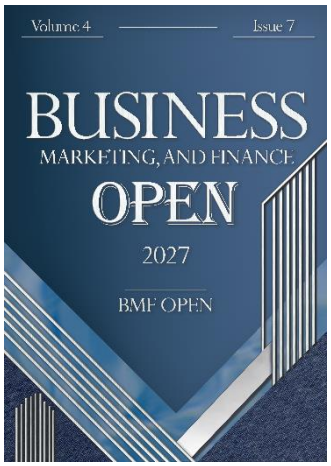

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Abstract: The present study aimed to develop an optimal auditing model for identifying tax fraud and tax evasion in the Iranian National Tax Administration, taking into account the environmental characteristics and prevailing conditions of the country. Given the exploratory approach of the research and the adoption of a qualitative methodology, grounded theory was employed. Accordingly, during the first half of 2023, the views of 15 experts specializing in tax auditing and possessing practical experience in this field were collected through in-depth interviews to investigate the factors affecting optimal auditing for the identification of tax fraud and tax evasion. Ultimately, an "Optimal Auditing Model for Identifying Tax Fraud and Tax Evasion in the Iranian National Tax Administration" was developed, encompassing causal conditions, intervening factors, contextual conditions, strategies for achieving optimal tax auditing, and their consequences. The findings resulted in the identification of six main dimensions and 18 axial components within the optimal auditing model for identifying tax fraud and tax evasion. These included the core category and causal conditions (the use of modern financial technologies, integration of auditing processes with tax systems, and an efficient auditing system); contextual factors (operational capabilities and the use of information technology, tax equity, the level of transparency and an efficient tax information system, macroeconomic factors, and political factors); intervening conditions (social and cultural characteristics and legal characteristics); strategies (establishment of quality-monitoring and ranking mechanisms, strengthening resources and modern facilities for optimal tax auditing, and providing the necessary arrangements for establishing extra-organizational balance); and consequences (consequences of resolving tax disputes, consequences of optimal tax auditing, and consequences at the taxpayer level). One of the most important achievements of this study is the proposed framework for optimal tax auditing aimed at identifying tax fraud and tax evasion. Within this model, the principal foundation of optimal auditing for identifying tax fraud and tax evasion is defined as a commitment to quality centered on economic information.

Keywords: tax system, optimal auditing, tax fraud, tax evasion.

1. Introduction

Taxation constitutes one of the principal mechanisms through which governments mobilize public revenues, finance public services, redistribute economic resources, and support macroeconomic stability. The effectiveness of a tax system, however, depends not only on statutory tax rates and formal legal provisions but also on the capacity of the tax administration to identify taxable activities, verify the accuracy of taxpayers' declarations, detect noncompliance, and enforce tax obligations fairly and efficiently. Within this framework, tax auditing represents a critical component of tax administration because it connects financial

information, regulatory requirements, professional judgment, and enforcement mechanisms. In contemporary economies characterized by complex financial transactions, digital business models, cross-sectoral activities, and rapidly changing information systems, conventional audit procedures may no longer be sufficient to detect sophisticated forms of tax fraud and tax evasion. Consequently, tax authorities increasingly require integrated, technology-enabled, risk-oriented, and information-based auditing systems capable of identifying irregularities while simultaneously promoting tax equity and taxpayer confidence [1, 2].

Tax evasion and tax fraud are multidimensional phenomena resulting from the interaction of economic incentives, institutional arrangements, regulatory weaknesses, organizational characteristics, information asymmetry, taxpayer behavior, and the effectiveness of audit and enforcement mechanisms. Although tax avoidance may sometimes involve the use of legally available arrangements to reduce tax liabilities, tax evasion generally involves deliberate noncompliance with tax obligations, while tax fraud may include intentional misrepresentation, concealment, falsification, or manipulation of information to obtain unlawful tax benefits. The distinction is important because each phenomenon may require different audit procedures, legal responses, information systems, and risk indicators. Nevertheless, all forms of aggressive tax-reduction behavior can undermine government revenues, distort competition, weaken perceptions of fairness, and increase the burden imposed on compliant taxpayers. International evidence demonstrates that corporate financial conditions, access to financing, governance characteristics, and organizational incentives may influence tax avoidance behavior, indicating that tax compliance cannot be interpreted solely as a function of tax rates or punitive enforcement [3, 4].

The quality of auditing is therefore directly relevant to the ability of tax administrations to reduce the tax gap and distinguish legitimate financial behavior from opportunistic or fraudulent practices. High-quality auditing requires more than the mechanical examination of documents. It involves the identification and assessment of risk, evaluation of financial reporting quality, interpretation of transactions, integration of financial and nonfinancial information, exercise of professional skepticism, and appropriate application of tax legislation. Evidence concerning the relationship between audit quality, tax avoidance, and corporate financial performance further demonstrates that auditing is embedded within a broader system of corporate and institutional behavior [5]. Similarly, research examining the relationship between independent audit quality and the tax gap suggests that corporate governance mechanisms may condition the extent to which auditing contributes to tax compliance and the reduction of discrepancies between potential and actually collected tax revenues [6]. Accordingly, an optimal tax auditing system should be understood as an integrated governance mechanism rather than merely a technical inspection procedure.

Financial reporting characteristics are particularly significant in this regard because tax auditors frequently depend on accounting information to evaluate taxpayers' economic activities. Higher financial reporting quality and greater comparability can improve the ability of auditors to identify inconsistencies, evaluate taxable income, and recognize abnormal financial patterns. Accounting comparability has been associated with financial reporting quality and tax avoidance, emphasizing the importance of consistent and interpretable accounting information for tax enforcement [7]. At the same time, differences between financial accounting and tax accounting can create opportunities for discretionary reporting and earnings management. The literature on book–tax conformity illustrates the complexity of the relationship between financial reporting incentives and taxation and indicates that accounting and tax systems may interact in ways that either constrain or facilitate managerial discretion [8]. Broader developments in reporting, including increasing attention to environmental, social, and governance performance,

also reinforce the importance of high-quality, transparent, and multidimensional information environments for accounting and auditing systems [9].

Transparency and disclosure likewise affect the information environment within which tax auditing is conducted. Improvements in corporate governance and voluntary disclosure can influence the availability and credibility of financial information and thereby affect the ability of external stakeholders and regulatory institutions to evaluate corporate behavior [10]. From a tax-administration perspective, information transparency reduces information asymmetry between taxpayers and the government and may strengthen both preventive and detective mechanisms of tax control. A transparent economic environment facilitates the cross-checking of declarations against external information, while fragmented or incomplete information systems create opportunities for concealed transactions, underreporting, and misclassification. Consequently, an optimal tax auditing model must incorporate not only internal audit procedures but also the broader infrastructure through which reliable economic and financial information is generated, exchanged, verified, and analyzed.

The digital transformation of public finance has substantially changed the technical possibilities available to tax administrations. Integrated databases, electronic tax records, digital invoices, automated risk assessment, data analytics, and knowledge-management systems provide tax authorities with opportunities to move from traditional retrospective auditing toward continuous, risk-based, and preventive forms of oversight. Digital knowledge-management systems can improve tax audit quality by enhancing access to relevant information, facilitating institutional learning, and supporting the identification of tax-evasion risks [1]. In the Iranian context, the effective utilization of information-technology capabilities and information systems has similarly been identified as an important mechanism for reducing opportunities for tax evasion [11]. These developments suggest that the effectiveness of tax auditing increasingly depends on the degree of interoperability among tax databases, accounting records, banking information, governmental information systems, and other sources of economic data.

Artificial intelligence has further expanded the potential scope of technology-assisted auditing. AI-based systems can process large volumes of structured and unstructured data, detect anomalies, identify suspicious transactions, classify taxpayers according to risk, and support auditors in complex judgment tasks. Recent research has emphasized the growing role of artificial intelligence in accounting, taxation, and auditing and its capacity to transform conventional professional practices [2]. Evidence also suggests that AI can influence audit quality and auditor judgment, although its contribution depends on appropriate implementation, professional oversight, data quality, and institutional safeguards [12]. In financial and tax-related service environments, the application of artificial intelligence has also been associated with tax compliance and financial regulation, indicating that intelligent technologies may contribute to both regulatory effectiveness and organizational adaptation [13]. At the same time, the broader AI revolution in accounting and auditing introduces challenges involving explainability, professional responsibility, technological competence, data security, and excessive reliance on automated outputs [14].

Digitalization should therefore not be viewed simply as the acquisition of software or the automation of existing procedures. Effective technological transformation requires the redesign of business processes, integration of organizational responsibilities, clarification of information flows, and alignment between technology and audit objectives. Research on internal audit planning demonstrates the relevance of business-process modeling for improving audit planning and organizational efficiency [15]. In tax administration, similar process-oriented thinking can help eliminate duplicated procedures, standardize audit operations, connect risk identification with audit planning, and create an integrated workflow from information collection to case selection, examination,

dispute resolution, and follow-up. Emerging technologies have also influenced related financial service domains such as online banking, where artificial intelligence increasingly shapes service quality and information processing, reinforcing the wider relevance of intelligent systems across interconnected financial ecosystems [16].

Nevertheless, technological capability alone cannot guarantee high-quality tax auditing. Tax audits continue to depend heavily on human judgment, professional expertise, ethical conduct, and the ability to interpret complex financial and legal evidence. Professional judgment is especially important where tax transactions are ambiguous, accounting treatments permit alternative interpretations, or taxpayer arrangements involve multiple interconnected transactions. A grounded-theory investigation of tax auditors' professional judgment has demonstrated that judgment formation is influenced by multiple professional and contextual factors, highlighting the need to consider auditors as active decision-makers rather than passive users of standardized procedures [17]. Furthermore, knowledge-sharing barriers within tax administrations can affect auditors' professional judgment and compliance costs, suggesting that institutional knowledge must be effectively generated, communicated, and retained within tax organizations [18]. Thus, an optimal auditing system must combine technological intelligence with professional competence and organizational knowledge.

The working conditions of tax and financial auditors also influence audit effectiveness. Audit quality can deteriorate when auditors face excessive workloads, unrealistic deadlines, inadequate staffing, or strong social and organizational pressures. Evidence from financial and tax auditors indicates that work overload, time pressure, and social influence can affect work efficiency [19]. Such findings are particularly important for tax administrations managing large numbers of taxpayer files with limited human resources. Even sophisticated technological systems may fail to improve performance when auditors lack sufficient time, training, institutional support, or access to relevant expertise. Accordingly, staffing levels, continuous professional education, performance evaluation, workload distribution, supervision, and quality-control systems represent essential components of optimal tax auditing.

Audit quality is also closely connected to organizational incentives and managerial orientations. Recent evidence based on data-mining approaches indicates that the relationship between tax avoidance and audit quality may be shaped by managerial conservatism and other influencing variables [20]. This suggests that tax auditors must assess not only the numerical characteristics of transactions but also the governance and managerial contexts within which financial reporting decisions are made. The increasing complexity of corporate structures and financing arrangements further requires tax auditors to understand how organizational characteristics may influence tax behavior. As tax planning becomes more sophisticated, risk assessment based exclusively on conventional ratios or isolated declarations may generate incomplete conclusions. An optimal auditing model should therefore incorporate multiple dimensions of taxpayer risk and support differentiated audit strategies appropriate to the economic and organizational characteristics of taxpayers.

Beyond technology and professional expertise, tax compliance is shaped by macroeconomic and governmental conditions. Corporate tax compliance is not merely an organizational choice; it is influenced by the quality of government policies and prevailing economic circumstances [21]. Inflation, interest rates, economic instability, regulatory complexity, and perceptions regarding the use of public revenues can alter both taxpayer behavior and the operational environment of tax authorities. Tax modernization initiatives similarly demonstrate that the design of tax systems should respond to technological and economic transformation while avoiding structures that create excessive compliance burdens or undesirable behavioral incentives [22]. Consequently, optimal auditing must be

adaptable to economic conditions rather than being based on fixed procedures that assume a stable institutional environment.

Political legitimacy, tax equity, and public trust are equally important. Taxpayers are more likely to view enforcement as legitimate when tax rules are applied consistently, taxpayer rights are protected, government institutions are accountable, and revenues are perceived as being used appropriately. Conversely, perceptions of discrimination, corruption, regulatory inconsistency, or unequal enforcement may weaken voluntary compliance and increase resistance to the tax system. These contextual characteristics reinforce the importance of designing auditing mechanisms that combine enforcement effectiveness with procedural fairness. The preservation of taxpayer rights and consistent application of standards are therefore not obstacles to effective tax auditing; rather, they are integral components of a sustainable compliance system.

The institutional environment within which tax auditing operates also includes legal structures, professional bodies, accounting institutions, and broader developments in financial governance. Historical and conceptual changes in accounting demonstrate that reporting systems evolve in response to changing institutional and economic needs, including the treatment of complex categories such as heritage assets [23]. Although such accounting issues are not directly equivalent to tax auditing, they illustrate the broader principle that accounting and audit practices must continuously adapt to new forms of assets, transactions, disclosure requirements, and information demands. For tax authorities, such adaptability is essential because emerging economic activities may develop more rapidly than existing audit procedures and regulations.

A comprehensive approach to optimal tax auditing must consequently integrate technological, organizational, professional, legal, social, political, and economic dimensions. Existing studies have produced important knowledge regarding artificial intelligence, information systems, financial reporting, corporate governance, professional judgment, audit quality, tax avoidance, and taxpayer compliance. However, these dimensions are often examined separately. Studies focusing on technological capabilities may not fully incorporate institutional and cultural conditions, while research examining audit quality or corporate tax behavior may not explain how tax administrations should integrate these factors into a coherent auditing architecture. Moreover, evidence developed in corporate or international settings cannot automatically be transferred to a national tax administration without considering country-specific administrative structures, regulatory arrangements, cultural characteristics, economic conditions, and available technological infrastructure.

This gap is especially important in the context of the Iranian tax system, where the effectiveness of tax auditing depends on the interaction among tax auditors, taxpayers, government databases, financial institutions, professional accounting bodies, legal provisions, and rapidly developing digital systems. The movement toward intelligent accounting, auditing, financial, and tax systems demonstrates the increasing importance of technological modernization in Iranian professional and administrative discourse [13, 16]. Simultaneously, evidence concerning professional judgment, information technology, audit quality, tax compliance, and the tax gap indicates that the effectiveness of auditing cannot be reduced to any single technological or regulatory factor [6, 11, 17]. A context-sensitive model is therefore required to explain how these factors interact and how the Iranian National Tax Administration can organize them into an effective mechanism for preventing and detecting tax fraud and tax evasion.

Accordingly, the development of an optimal tax auditing model requires an exploratory perspective capable of identifying the conditions that give rise to effective auditing, the contextual and intervening factors that facilitate or constrain it, the strategies through which tax authorities can strengthen auditing processes, and the consequences

expected from the implementation of such strategies. Such an approach is consistent with the increasing recognition that tax compliance and audit quality emerge from interconnected systems of information, governance, technology, professional judgment, organizational resources, and economic conditions rather than from isolated enforcement actions. By developing an empirically grounded framework based on the experiences and expertise of professionals directly involved in tax auditing, it is possible to provide a more comprehensive understanding of how optimal auditing can be operationalized within the institutional realities of the national tax system.

Therefore, the aim of the present study was to develop an optimal auditing model for identifying tax fraud and tax evasion in the Iranian National Tax Administration, taking into account the causal, contextual, intervening, strategic, and consequential factors affecting effective tax auditing.

2. Methodology

This study seeks to achieve a deeper and more comprehensive understanding of the factors and concepts underlying optimal auditing for identifying tax fraud and tax evasion in the Iranian National Tax Administration. The use of qualitative research methods can provide a more appropriate understanding of such issues (McCracken, 1988). Philosophically, this study is situated within the interpretive paradigm; in terms of its logic of inquiry, it is inductive; in terms of purpose, it is applied research; and in terms of research type, it is qualitative.

In examining optimal auditing for identifying tax fraud and tax evasion, attitudes and behaviors may sometimes be inconsistent with one another. One research method that makes it possible to interpret the issues that give rise to such behavioral inconsistencies in real-life settings is the qualitative grounded theory method (Niazi & Nazari, 2018). Through this method, the situations, causes, and factors that generate inconsistencies between the attitudes and behaviors of tax auditors can be discovered and explained. Grounded theory is based on the paradigmatic principles of social interpretivism. The conceptual framework of grounded theory depends more strongly on the data and the constructs developed by participants than on prior studies; in other words, the theory is data-driven and avoids the testing of deductively derived hypotheses. In grounded theory, the data collected during the research process are compared with one another and with other similar data from multiple perspectives. Under this methodology, researchers modify data collection in accordance with the development of the emerging theory; that is, they abandon unproductive directions and ask additional, more relevant questions as needed. Researchers code the collected data, and these preliminary ideas are categorized, conceptualized, and documented. In the present study, the systematic approach, which is regarded as the best-known grounded theory approach, was employed.

This research attempts, through a contextual and exploratory investigation, to develop a deeper understanding of why optimal auditing should be conducted, the circumstances under which such operations can be performed more effectively, and how auditors perform in the context of tax auditing. It also examines which factors strengthen auditing for the identification of tax fraud and tax evasion and which factors lead to the absence of optimal auditing. Ultimately, the study seeks to develop a model of the factors through which optimal auditing affects the identification of tax fraud and tax evasion. Accordingly, semi-structured interviews were designed to obtain answers to these questions.

The rationale for using semi-structured interviews is that, in addition to facilitating the exchange of ideas and opinions, this approach enables the researcher to guide the interview discussion toward achieving the research objectives. Moreover, throughout the interview process, it is possible to observe participants' emotions and gain insight into their beliefs and convictions regarding the research topic. Before the interviews began, a summary of

the research design, the findings of the literature review, and the research objectives and questions was sent to the interviewees by email to facilitate their preliminary preparation. At the beginning of each interview session, a brief explanation of the work already conducted was also provided, after which the interview questions were posed and the interview process commenced. Participants were selected in such a manner that all influential and relevant stakeholder groups were represented in the interview sample.

Data collection and analysis in the present study were conducted through interviews with experts in the field of optimal tax auditing in Iran during 2023. The statistical population consisted of university faculty members and tax auditors, including provincial and headquarters-level directors-general and auditors working in technical and legal areas with more than 10 years of professional experience. The selected participants were individuals who were directly involved with tax-evasion and tax-fraud cases within the Iranian National Tax Administration. The sampling method employed in this study was purposive sampling implemented through the snowball technique. Accordingly, a university faculty member with more than 10 years of experience who had professional expertise in optimal tax auditing and possessed sufficient knowledge and experience in this field was selected as the first participant. The first participant was then asked to introduce other individuals who met the eligibility criteria for participation in the interviews. The process of participant referral and interviewing continued until theoretical saturation was reached, resulting in a final sample of 15 participants. Theoretical saturation was determined based on the researcher's judgment, and reaching theoretical saturation indicated the adequacy of data collection.

Table 1. Demographic Characteristics of the Research Experts

Variable	Group	Frequency	Percentage
Gender	Male	12	80
	Female	3	20
Educational level	Master's degree	5	33
	Doctoral degree	10	67
Experience	10–20 years	4	27
	21–30 years	7	47
	More than 30 years	4	27
Total		15	100

To assess the validity of the study, evaluation procedures appropriate for qualitative research were employed. Because qualitative research emphasizes subjectivity and interpretation rather than objectivity (Haq et al., 2017), validity and reliability in qualitative research are generally addressed in terms of trustworthiness and consistency. To achieve this objective, qualitative researchers employ a range of techniques, including interviews, observations, photographs, documents, and other sources, in a coordinated manner to record their observations. Guba and Lincoln (1985) used the concept of dependability rather than reliability in qualitative research. Internal validity in the present study was assessed by examining the correspondence between the findings and reality. To this end, each interview was conducted over a relatively extended period, ranging from 30 minutes to one hour. At the end of each question and after receiving the participant's response, the researcher presented their interpretation of the concepts in the form of a verification question, such as: "Do you mean that...?" If the participant disagreed with the interpretation, they were asked to provide additional explanations until the interviewer obtained an accurate understanding of the participant's intended meaning. Furthermore, all interviews were recorded, thereby increasing the credibility of the data. Investigator triangulation was also used to evaluate the validity of the study. Investigator triangulation involves the participation of more than one researcher in collecting, analyzing, or interpreting the data. Finally, to assess dependability, the level of agreement among coders (researchers) was

examined (Coyle, 1996). Accordingly, all stages of interviewing and coding were performed independently and in parallel by two researchers, and comparable results were obtained. In addition, a portion of the interview data was recoded by the second researcher. For this purpose, approximately 20% of the interviews—four interviews—were provided to a second researcher who was familiar with qualitative research methodology and knowledgeable about the research topic, and the percentage of coding agreement was calculated. This index represents intra-subject agreement between two different coders. The results are presented in Table 2 and indicate an acceptable level of agreement.

Table 2. Calculation of Inter-Coder Reliability at the Interview Stage

Interview No.	Total Number of Codes	Number of Agreements	Number of Disagreements	Inter-Coder Reliability (%)
2	37	17	3	91.89
4	31	13	5	83.87
9	34	16	2	94.12
11	38	18	2	94.74
Total	140	64	12	91.43

As shown in Table 2, the agreement rate for the extracted codes was approximately 91%. The calculated agreement percentage exceeded 60%; therefore, the coding was considered to have sufficient validity (Coyle, 1996). It should be noted that the number of codes extracted and reported in the relevant tables pertains solely to the analysis of the interviews selected for evaluating research validity through investigator triangulation.

3. Findings and Results

In terms of the unit of analysis, open coding may be conducted line by line, phrase by phrase, paragraph by paragraph, or separately on a page-by-page basis. When the unit of coding is a line, a concept or code is assigned to each line or sentence. This code or concept should capture as fully as possible the conceptual and semantic content of that unit. At this stage, all available information is coded. The open-coding stage consists of two sub-stages: initial or first-level coding and focused or second-level coding.

At this stage, based on the selected unit of coding, the researcher assigns a code—i.e., a concept, name, or label—to each relevant unit. The assigned concept should capture the conceptual space of that unit to the greatest possible extent. The concepts or codes generated at this stage form the foundation for the subsequent major categories as well as the principal components of the emerging grounded theory. Alongside the initial coding of the data, a memo—that is, a personal note or explanation, or what Glaser refers to as a theoretical memo—is written for each identified code. A memo is a brief written note prepared by the researcher concerning a particular code. It represents the researcher's own interpretation of that code and can subsequently assist in establishing relationships among concepts to construct categories and in identifying relationships among categories during later stages of the analysis (Strauss & Corbin, 1998). Table 3 presents an example of the initial coding process.

Table 3. Example of Initial Coding

Concept	Level-1 Category
Use of modern financial technologies	Optimization of financial processes
Integration of auditing processes with tax systems	Optimization of financial processes
Efficient auditing system	Optimization of financial processes
Operational capabilities and use of information technology	Status and structure of the tax system
Tax equity	Status and structure of the tax system
Degree of transparency and an efficient tax information system	Status and structure of the tax system

Macroeconomic factors	Status and structure of the tax system
Political factors	Status and structure of the tax system
Social and cultural characteristics	Institutional and legal factors
Legal characteristics	Institutional and legal factors
Establishment of an integrated, timely, and preventive optimal tax auditing system	Optimal tax auditing
Optimal financial and tax expertise	Optimal tax auditing
Establishment of a quality-monitoring and ranking mechanism	Adoption of an appropriate strategy
Strengthening resources and modern facilities for tax auditing	Adoption of an appropriate strategy
Providing the necessary arrangements for extra-organizational balance	Adoption of an appropriate strategy
Consequences of resolving tax disputes	Effective outcomes at different tax-system levels
Consequences of optimal tax auditing	Effective outcomes at different tax-system levels
Consequences at the taxpayer level	Effective outcomes at different tax-system levels

The second stage of open coding then begins. At this stage, the researcher no longer works directly with the raw text but instead works with the concepts already generated from the data. The purpose of this stage of open coding, which is also referred to as focused coding, is to generate and extract the major categories.

Focused coding involves using the most significant or most frequent initial codes to screen and reduce a large volume of data. At this stage, the researcher refers to the memos associated with each code and compares the codes with one another in an attempt to identify overlapping and similar codes. By identifying and organizing codes or concepts, the researcher groups similar and shared codes into a single category. Consequently, a large volume of data—codes and concepts—is reduced to a specific and limited number of major categories. Each category therefore encompasses a number of similar, overlapping, or semantically related codes. A category represents a higher level of abstraction and is constructed from a set of lower-level concepts on the basis of their shared characteristics (Strauss & Corbin, 1998).

The second major stage of data coding is referred to as axial coding. At this stage, categories are interconnected in the form of a network. Identifying common codes and developing axial categories also require the use of the constant comparative method. At this stage, the theory gradually begins to emerge. The purpose of axial coding is to restore order and coherence to the coded data by classifying, integrating, and organizing a large volume of data and reassembling them in new ways. Strauss conceptualizes axial coding as constructing a dense network of relationships around the axes of a category. Through axial coding, the relationships and associations among categories are identified and elaborated (Strauss & Corbin, 1998). At this stage of coding, three axial variables—conditions, action/interaction, and consequences—are identified and revealed. Conditions represent the entire set of circumstances or situations within which the phenomenon is situated. Action/interaction refers to the strategic or routine responses that individuals or groups provide to issues, matters, and events that arise under those conditions. Consequences are the outcomes of such actions/interactions. In other words, consequences indicate what has occurred or may occur as a result of the actions and interactions that individuals or groups have undertaken—or have been unable to undertake—in response to a particular situation under specified conditions.

Following axial coding, the final stage of coding, namely selective coding, begins. At this stage, the theory has largely become consolidated, and following any necessary theoretical modifications, the researcher works with only a limited number of categories. The process of grounded theory development is almost completed during the selective-coding stage. At this stage, the researcher formulates the theory using a small number of abstract categories, and there is no longer a need to code new data. The categories being used have reached theoretical saturation, and each has been logically positioned in relation to the others on the basis of the concepts coded during

the first and second stages. The researcher must then select the core category. The core category may be selected in two ways. First, the researcher may select one of the existing categories. Second, the researcher may identify or construct a new category. The selection of a core category during selective coding requires a careful review of the data generated in the preceding two stages. The criteria for identifying or constructing the core category are as follows:

- The core category should be central, meaning that all other major categories should be related to it.
- It should appear frequently in the data. This means that statements relating to the category should be present in all or most cases within the raw data.
- It should be logically consistent and should not impose artificial relationships among the data.
- The title or expression used to describe the core category should be sufficiently abstract to be applicable to research in other substantive areas and potentially contribute to the development of a more general theory.
- The core concept or category should be capable of explaining variations while simultaneously being grounded in the data (Strauss & Corbin, 1998).

Considering the three levels of qualitative analysis and drawing on the research literature, the variable **"optimal tax auditing"** was selected as the core or central category.

At this stage, the major categories are linked to one another around the core category within a paradigmatic model—that is, the grounded model. In effect, the resulting model provides a formal description of the category and facilitates its analysis and explanation. This process is referred to as integrating the core category and refining and elaborating the constructs derived from it. The resulting framework can be depicted as a formal yet semantic and conceptual model or diagram and subsequently discussed in detail.

Based on the findings obtained from the data-coding process, which are presented in Table 4:

Table 4. Results of Data Coding

No.	Selective Coding	Subcategory	Examples of Concepts Extracted from the Interviews
1	Causal conditions	Use of modern financial technology	Application of artificial intelligence systems within the organization's tax system; development of tax security systems; use of a financial-statement analysis language for tax purposes
		Integration of auditing processes with tax systems	Use of integrated optimal tax-auditing software across all tax sources; automation of the tax-auditing process
		Efficient auditing system	Integrity and professional commitment to the quality of optimal tax auditing; selection of auditors based on performance evaluations; internal quality review and auditor supervision; investment by the audit organization in infrastructure supporting tax auditing
2	Contextual conditions	Operational capabilities and use of information technology	Comprehensive connection to economic databases maintained by government institutions; interaction with banks and other government institutions associated with economic transactions and establishment of channels for receiving data; establishment of a comprehensive information system for economic actors; expansion and correction of deficiencies in the electronic system for quarterly purchases and sales
		Tax equity	Identification of taxable capacities; absence of tax discrimination; reduction in the complexity of the tax system; protection and observance of taxpayers' rights
		Degree of transparency and an efficient tax information system	Transparency of economic-activity processes; rational and continuous accountability requirements; economic transactions based on financial and tax regulations; timely submission of supporting documentation; taxpayers' knowledge of and familiarity with tax culture

		Macroeconomic factors	Government economic policies; inflation rate; interest rate; import tariff rates applicable to different goods and services
		Political factors	Degree of public participation in various decisions made by executive authorities; public awareness of how tax revenues are spent; public belief in and trust toward national authorities concerning the collection and expenditure of taxes
3	Intervening conditions	Social and cultural characteristics	Cultural norms reflected in tax culture; ethnic background; level of financial and administrative corruption in society; equitable distribution of tax revenues throughout society; development and expansion of tax-consulting offices; civil institutions and social norms
		Legal characteristics	Tax rates; tax exemptions and incentives; tax enforcement guarantees; complexity of tax laws and the tax system
4	Axial categories	Establishment of an integrated, timely, and preventive optimal auditing system	Continuous auditing system; performance of work in accordance with professional standards, laws and regulations, and quality-control procedures; development of a roadmap and operational model for tax auditing; alignment of tax laws and regulations with the necessities and requirements of appropriate legislation; existence of an effective performance-evaluation system
		Optimal financial and tax expertise	Skills and expertise of auditing personnel; auditor specialization in the relevant industry; competence and professional qualifications of partners and the audit team
5	Strategies	Establishment of a quality-monitoring and ranking mechanism	Creation of a working group for quality control of tax-audit cases; quality-ranking system for tax auditors; issuance of facilitating directives aimed at improving the quality of tax auditing
		Strengthening resources and modern facilities for optimal tax auditing	Establishment of an integrated database for circulars, directives, and regulations; recruitment of specialized human resources; provision of high-speed internet access for audit teams; establishment of a continuous and effective training system
		Providing the necessary arrangements for extra-organizational balance	Coordination with the Audit Organization and the Iranian Association of Certified Public Accountants; enabling the Audit Organization and the Iranian Association of Certified Public Accountants to utilize the existing tax-auditing systems; effective communication with economic actors regarding the use of outsourcing capacities; conclusion of additional contracts to utilize the capacity provided under Note 2 of Article 27; balancing the volume of tax-assessment work with the number of tax-auditing personnel; optimal public-sector tax auditing versus optimal private-sector tax auditing
6	Consequences	Consequences of resolving tax disputes	Establishment of economic justice; enhancement of the credibility of tax-audit adjudication authorities; promotion of a culture of legal compliance in society
		Consequences of optimal tax auditing	Satisfaction among economic actors; strengthening tax culture in society; emergence and expansion of information transparency throughout society; deterrence of the concealment of economic facts in society
		Consequences at the taxpayer level	Avoidance of tax offenses; preservation of internal resources and reduction of waste; enhancement of tax credibility; identification and development of economic activity chains in society

At this stage of the coding process, all categories identified around the phenomenon or core category—namely, optimal tax auditing—are integrated with one another, thereby forming the paradigmatic (grounded) model of the present study.

The paradigmatic model of this study was designed on the basis of the paradigmatic framework developed by Strauss and Corbin. Considering these factors and conditions, an auditing model aimed at identifying tax fraud and tax evasion was developed. Explaining the factors contributing to this phenomenon constituted one of the principal concerns of the present study. The paradigmatic model of the study is presented in Figure 1.

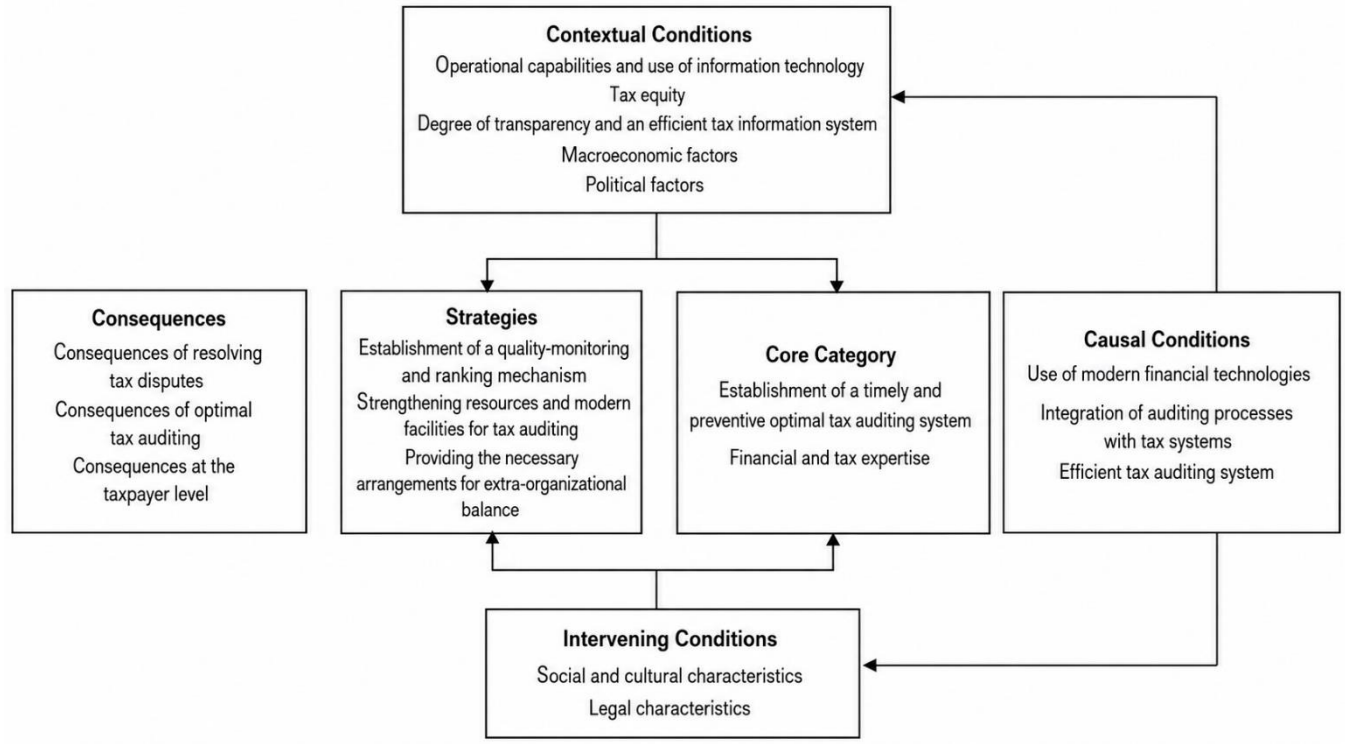

Figure 1. Expanded Grounded (Paradigmatic) Model Derived from the Coding Process

4. Discussion and Conclusion

The present study sought to develop an optimal auditing model for identifying tax fraud and tax evasion in the Iranian National Tax Administration. The findings revealed six major dimensions comprising causal conditions, contextual conditions, intervening conditions, core categories, strategies, and consequences, which together included 18 axial components. More specifically, the causal conditions consisted of the use of modern financial technologies, integration of auditing processes with tax systems, and an efficient auditing system. The contextual conditions included operational capabilities and the use of information technology, tax equity, transparency and an efficient tax information system, macroeconomic factors, and political factors. Social and cultural characteristics and legal characteristics emerged as intervening conditions. The core category consisted of establishing an integrated, timely, and preventive optimal tax auditing system and strengthening financial and tax expertise. The strategies included establishing quality-monitoring and ranking mechanisms, strengthening resources and modern facilities for optimal tax auditing, and creating arrangements for extra-organizational balance. Finally, the consequences encompassed the resolution of tax disputes, improvements in optimal tax auditing, and favorable outcomes at the taxpayer level. Taken together, these findings indicate that effective identification of tax fraud and tax evasion cannot be achieved through isolated inspection procedures; rather, it requires an integrated administrative, technological, professional, institutional, and regulatory system.

One of the most important findings concerned the causal role of modern financial technologies in achieving optimal tax auditing. Participants emphasized artificial intelligence systems, tax-security technologies, automated financial analysis, and other contemporary digital tools as foundations for detecting irregular transactions and suspicious tax behavior. This finding is consistent with the growing literature emphasizing the transformative role of artificial intelligence in accounting, taxation, and auditing. Artificial intelligence enables the processing of large amounts of financial data, recognition of abnormal patterns, automated classification of high-risk cases, and more

efficient allocation of audit resources [2]. Similarly, the application of AI has been associated with changes in audit quality and auditor judgment, demonstrating that technological tools may strengthen professional decision-making when properly integrated with human expertise [12]. Research on intelligent systems in accounting and financial services likewise highlights the contribution of artificial intelligence to tax compliance and regulatory monitoring [13]. The present findings therefore suggest that the modernization of tax auditing should move beyond simple computerization toward intelligent, analytics-based auditing systems capable of supporting risk detection and preventive control.

The identification of technological integration as another causal condition further supports this interpretation. Participants emphasized the necessity of integrating auditing processes with tax systems rather than operating separate databases and fragmented information channels. This finding is closely aligned with research showing that information technology capabilities and integrated information systems can help reduce tax evasion by increasing the availability, speed, accuracy, and comparability of taxpayer information [11]. Digital transformation in public finance has similarly been associated with improvements in tax audit quality through stronger knowledge-management systems and more effective utilization of organizational information [1]. Moreover, the broader transformation of accounting and auditing under artificial intelligence suggests that the effectiveness of technological innovation depends greatly on the integration of data, organizational processes, and professional workflows [14]. Consequently, the present results indicate that the Iranian National Tax Administration should not treat information systems as independent technical instruments but as interconnected elements of a unified auditing architecture.

The finding concerning the need for an efficient auditing system also demonstrates that technology must be supported by professional integrity, internal quality evaluation, auditor supervision, performance-based selection, and organizational investment in audit infrastructure. This result is consistent with evidence suggesting that audit quality can influence corporate tax-related behavior and financial performance [5]. Lotfi and Delshad likewise highlighted the relationship between audit quality and tax avoidance, while demonstrating that managerial characteristics may affect this association [20]. Furthermore, corporate governance may moderate the relationship between independent audit quality and the tax gap, suggesting that audit effectiveness is embedded within a broader governance structure [6]. Thus, the current findings reinforce the argument that optimal tax auditing depends not simply on whether an audit is conducted but on the quality, consistency, independence, and professional rigor with which it is performed.

Among the contextual conditions, operational capabilities and the use of information technology occupied a central position. Participants emphasized comprehensive access to governmental economic databases, cooperation with banks, the establishment of channels for receiving transactional data, and the creation of comprehensive information systems for economic actors. These findings indicate that tax fraud and tax evasion are more difficult to detect when relevant information remains distributed across separate institutions. Greater access to high-quality and comparable information can reduce information asymmetry and strengthen the capacity of auditors to verify taxpayers' declarations. This finding is consistent with research showing that accounting comparability improves the information environment and has implications for both financial reporting quality and tax avoidance [7]. Likewise, improved disclosure and corporate governance can strengthen the availability of useful information for monitoring corporate activities [10]. The finding also corresponds with research emphasizing that contemporary reporting environments increasingly incorporate broader dimensions of organizational information, including

environmental, social, and governance performance, thereby expanding the information available for oversight and evaluation [9].

Tax equity was another major contextual component identified in this study. Participants referred to recognition of taxable capacity, avoidance of discriminatory taxation, reduction of tax-system complexity, and protection of taxpayers' rights. This finding suggests that an effective auditing system is not solely an enforcement mechanism but also a mechanism for ensuring the equitable distribution of tax obligations. Perceived unfairness can reduce voluntary compliance, whereas consistent and transparent application of tax rules may increase the legitimacy of the tax administration. This interpretation is compatible with research indicating that tax compliance depends partly on governmental policies and economic conditions rather than exclusively on taxpayer characteristics [21]. It also corresponds with arguments for modernization of tax systems to reduce inappropriate burdens and improve the relationship between taxation, economic activity, and revenue generation [22]. Therefore, optimal auditing should simultaneously strengthen detection of noncompliance and protect compliant taxpayers from arbitrary or inconsistent assessment.

The findings concerning transparency and an efficient tax information system further showed that the identification of fraud and evasion depends on the transparency of economic transactions, timely documentation, accountability, and taxpayer knowledge of tax requirements. These results can be explained by the fact that opacity in economic and financial transactions creates opportunities for concealment and manipulation. Research on book–tax conformity and earnings management demonstrates how differences between accounting and taxation can generate complex reporting incentives and opportunities for managerial discretion [8]. At the same time, governance and disclosure mechanisms can reduce information asymmetries and improve external monitoring [10]. Although accounting systems continually evolve in response to new economic and reporting requirements, including the treatment of increasingly complex categories of assets and transactions [23], the fundamental need for understandable, accessible, and verifiable information remains central to effective auditing. The present study therefore indicates that tax transparency should be treated as an institutional infrastructure supporting audit quality.

Macroeconomic and political factors were also recognized as contextual determinants of optimal tax auditing. Participants identified government economic policies, inflation, interest rates, import tariffs, public involvement in decision-making, awareness of how tax revenues are spent, and trust in governmental authorities as factors affecting the tax environment. These findings reinforce the view that tax compliance occurs within a broader economic and political system. Corporate decisions regarding tax behavior may be influenced by economic conditions, access to financial resources, organizational pressures, and external incentives. International evidence has demonstrated a relationship between access to finance and corporate tax avoidance, underscoring the role of firms' economic circumstances in shaping tax-related decisions [3]. Likewise, tax compliance models emphasizing the role of government and economic conditions demonstrate that compliance cannot be explained solely by audit probability or penalties [21]. The results of the present study therefore suggest that audit strategies need to remain adaptive to periods of economic instability and changes in public confidence.

Social, cultural, and legal characteristics emerged as intervening conditions. Cultural norms regarding taxation, levels of financial and administrative corruption, equitable distribution of tax resources, civil institutions, tax rates, exemptions, incentives, enforcement mechanisms, and legal complexity were found to influence the effectiveness of optimal auditing. This finding demonstrates that identical auditing mechanisms may produce different outcomes in different institutional environments. Taxpayers' behavioral responses are shaped by social norms and

perceptions of institutional legitimacy, while legal complexity may create both unintended noncompliance and opportunities for deliberate manipulation. Research showing that organizational governance characteristics—including audit committee and board characteristics—are associated with tax avoidance similarly indicates that tax behavior is influenced by institutional and governance arrangements [4]. Therefore, the effectiveness of tax auditing should be assessed within the legal and cultural environment in which taxpayers and auditors operate rather than through a purely technical lens.

Another major finding was the selection of the establishment of an integrated, timely, and preventive optimal tax auditing system as a core category. Continuous auditing, compliance with professional standards, a clear tax-audit roadmap, alignment between tax legislation and operational requirements, and effective performance evaluation were emphasized by participants. This finding indicates a shift from reactive auditing—where violations are detected after they occur—to preventive and continuous auditing based on ongoing information analysis. Such a system requires redesigned processes and clearly structured audit planning. Research on business-process modeling in internal auditing has demonstrated the value of systematically improving audit-planning processes to enhance organizational effectiveness [15]. Similarly, technological developments in financial services demonstrate how intelligent systems can support rapid information processing and service-quality improvements when integrated into operational structures [16]. Thus, the core category identified in the present study reflects the need for a proactive rather than exclusively retrospective tax-auditing philosophy.

Financial and tax expertise constituted the second element of the core category. Participants emphasized auditor skills, industry-specific expertise, and the competence of auditing teams. This finding aligns strongly with evidence indicating that tax auditors' professional judgment is shaped by accumulated expertise and contextual understanding [17]. It also corresponds with findings regarding knowledge-sharing barriers within tax administrations, which may weaken professional judgment and increase compliance costs when auditors cannot effectively exchange specialized knowledge [18]. Moreover, excessive workload, time pressure, and social influence can reduce the efficiency of financial and tax auditors even when they possess adequate technical knowledge [19]. Therefore, professional competence must be supported through continuous education, knowledge-sharing structures, reasonable workloads, and opportunities for industry specialization.

With respect to strategies, the establishment of quality-monitoring and ranking mechanisms was identified as essential. The proposed mechanisms included quality-control working groups, auditor-quality ranking systems, and directives aimed at facilitating and improving audit work. This finding can be explained by the necessity of creating organizational accountability for audit quality. Without systematic evaluation, variations in professional judgment and audit implementation may produce inconsistent assessments across similar taxpayer cases. The relationship identified in previous research between audit quality and tax avoidance further emphasizes the importance of establishing mechanisms capable of maintaining consistently high auditing standards [5, 20]. Performance monitoring should therefore be viewed as a mechanism for organizational learning and quality assurance rather than merely a disciplinary instrument.

The strategy of strengthening resources and modern auditing facilities included integrated regulatory databases, recruitment of specialized personnel, provision of high-speed internet, and continuous and effective training. This finding reflects the interaction between technological capital and human capital. Digital technologies cannot improve audit effectiveness when auditors lack appropriate access, training, or technical support. Research on AI-enabled accounting and auditing consistently emphasizes that human competence remains necessary for interpreting technological outputs and exercising professional judgment [2, 12]. Likewise, improved knowledge-

management systems can enhance tax audit quality when they support organizational learning and information exchange [1]. Therefore, investments in audit modernization should simultaneously address infrastructure, human resources, and continuous professional development.

The final strategic dimension concerned extra-organizational balance, including coordination with the Audit Organization, the Iranian Association of Certified Public Accountants, economic actors, and external auditing capacities. This finding demonstrates that optimal tax auditing is inherently interorganizational. Since financial information is generated and examined across multiple institutions, tax authorities cannot independently obtain all the information and expertise required for sophisticated audit cases. Cooperation with professional bodies and private auditors can expand technical capacity, facilitate information exchange, and reduce excessive internal workloads. Such coordination is particularly important because workload pressure can impair auditors' efficiency [19]. Effective external coordination may therefore help the tax administration achieve greater operational flexibility while maintaining standardized quality controls.

Finally, the identified consequences—including improved resolution of tax disputes, greater economic justice, enhanced credibility of tax adjudication authorities, increased taxpayer satisfaction, stronger tax culture, greater information transparency, deterrence of concealment, reduced tax offenses, preservation of public resources, and improved tax credibility—demonstrate that optimal tax auditing can generate outcomes extending beyond increased tax revenues. The findings indicate that a high-quality tax audit system may strengthen institutional legitimacy and encourage voluntary compliance by making tax enforcement more predictable, evidence-based, and equitable. This interpretation is consistent with research linking higher-quality accounting information and governance to improved transparency and monitoring [7, 9]. Overall, the model developed in this study suggests that the fundamental basis of optimal auditing for identifying tax fraud and tax evasion is a commitment to quality centered on economic information. Quality, in this sense, is produced through the integration of reliable information, intelligent technology, professional expertise, effective governance, legal clarity, organizational resources, and institutional cooperation.

This study has several limitations that should be considered when interpreting its findings. First, the qualitative design and purposive snowball sampling approach limited the participants to 15 experts with substantial experience in tax auditing; therefore, the findings reflect expert interpretations and may not fully represent the perspectives of all tax auditors, taxpayers, accounting professionals, policymakers, or other stakeholders involved in the tax system. Second, the study was conducted within the institutional and regulatory context of the Iranian National Tax Administration, meaning that some identified components may be context-specific and may not be directly transferable to other tax jurisdictions. Third, data were collected through interviews and were consequently dependent on participants' recollections, perceptions, and willingness to disclose professional experiences. Although methodological procedures were used to enhance credibility and coding agreement, qualitative interpretation inevitably involves some degree of researcher judgment. Finally, the proposed model was developed through grounded-theory analysis and was not quantitatively tested using a large independent sample; therefore, the relative strength of the relationships among the causal conditions, contextual factors, intervening conditions, strategies, core categories, and consequences remains to be empirically established.

Future studies are recommended to quantitatively validate the proposed model using larger and more diverse samples of tax auditors, tax administrators, certified public accountants, corporate financial managers, and taxpayers. Structural equation modeling could be employed to examine the direct and indirect relationships among the dimensions identified in this study and to determine the relative contribution of technological, organizational,

legal, cultural, and economic factors to optimal tax auditing. Comparative research across different provinces, organizational units, taxpayer groups, industries, or countries could also determine whether the proposed framework is stable across different administrative and economic contexts. Longitudinal studies are recommended to evaluate how the implementation of artificial intelligence, integrated databases, continuous auditing, and risk-based case-selection systems influences actual tax-fraud detection rates over time. Future qualitative studies could additionally examine the experiences of taxpayers subject to technology-assisted audits and explore ethical concerns related to algorithmic decision-making, data privacy, explainability, and procedural fairness in intelligent tax auditing.

For practical implementation, the Iranian National Tax Administration should develop an integrated and continuously updated tax-auditing infrastructure that connects relevant financial, banking, commercial, and governmental databases and enables auditors to access reliable economic information in a timely manner. Artificial intelligence, data analytics, and automated risk-assessment tools should be introduced gradually within a clear governance framework in which final professional judgments remain subject to qualified human oversight. Continuous training programs should be established to strengthen auditors' tax, financial, technological, analytical, and industry-specific competencies, while workload distribution and staffing levels should be periodically reviewed to prevent excessive pressure on audit teams. A formal system for audit-quality monitoring, professional ranking, performance evaluation, and feedback should also be established. In parallel, tax regulations and administrative procedures should be simplified where possible, taxpayer rights should be clearly protected, and transparent mechanisms for resolving disputes should be strengthened. Finally, systematic cooperation among the National Tax Administration, the Audit Organization, professional accounting bodies, financial institutions, and other governmental agencies should be institutionalized so that optimal tax auditing functions as a coordinated national system rather than a fragmented organizational activity.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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